

GUIDE TO PREPARING BUDGET DETAIL

The Part III Budget Information (SF-424A) should be supported in at least the level of detail described below: (NOTE: Every cost item in the budget should be necessary to carry-out the proposed project.)

- C** **Personnel** - List all staff positions by title. Give annual salary, percentage of time assigned to the project, and total cost for the budget period.
- C** **Fringe Benefits** - Identify the percentage used, the basis for its computation, and the types of benefits included.
- C** **Travel** - Specify the mileage, per diem, estimated number of trips, and other costs for each type of travel (include local travel as well).
- C** **Equipment** - Identify each tangible nonexpendable personal property including exempt property charged directly to the award having a useful life of more than one year. (See Part 30.2(l)).

No equipment may be purchased without the express approval of EPA. The assistance agreement shall indicate the total approved amount of the grant that may be expended for equipment. Any equipment purchases proposed after award which are not included in the assistance agreement must be approved by EPA in writing.

If equipment purchased wholly or partially with grant funds is to be used on more than one project/program, acquisition costs or usage fees must be approved and properly allocated.

- C** **Supplies** - “Supplies” means all tangible personal property other than “equipment”. The budget detail should identify categories of supplies to be procured (e.g., laboratory supplies or office supplies).
- C** **Contractual** - Identify each proposed contract and specify its purpose, nature, and estimated cost. If funds allocated to this object class category included proposed expenditures not usually categorized as services to be procured at the market place. then explanatory footnotes must be included.
- C** **Other** - Examples: telephone costs, postage, printing and reproduction done other than through a contract, etc. List each item in sufficient detail for EPA to determine the reasonableness and allowability of its cost.
- C** **Indirect Charges** - If indirect charges are budgeted, indicate the approved rate and its base on Line 22 of Section F of the Budget. Also include a copy of your current indirect cost agreement which reflects the approved rate. If you budget at a rate lower than your approved rate, you must provide an explanation of the difference.

DETAIL BUDGET SAMPLE

Personnel

<u>Position/Title</u>	<u>Annual Salary</u>	<u>Percentage of Time Assigned to Project</u>	<u>Total</u>
Branch Chief	\$35,208	50%	\$17,604
Secretary	\$15,000	75%	11,250
Env. Engineer	\$34,580	100%	34,580
Env. Specialist	\$23,842	100%	23,842
Env. Specialist	\$23,842	100%	23,842
Env. Health Tech	\$26,231	100%	26,231
Accountant	\$15,409	50%	7,705
			<u>\$145,054</u>

NOTE: All persons claimed in the “personnel category must be employees of the recipient’s organization. Consultants are considered contractors.

Proposed Salary Increase – 5%	<u>7,250</u>
Total Personnel Costs	\$152,304

Fringe Benefits: - 10.9% of Base Salary **\$ 26,601**

A percentage of basic salary – includes retirement, health benefits, annual and sick leave and life insurance.

Travel

Local travel – travel for meetings and inspections within a radius of 50 miles or less of the site where work is being performed.

125 miles per trip @ \$0.21 per mile, 42 trips \$ 1,100

Long Distance Travel

• Per Diem: 4 people x \$75 per night x 2 nights	\$ 600
• Air fare: 4 x \$285 round trip	1,140
• Incidental: 4 x \$40	<u>160</u>
Total	\$ 3,000

Equipment

Two (2) level A protective clothing and respirator apparatus (unit cost)	<u>\$ 5,000</u>
Total	\$ 10,000

Supplies

Office Supplies	\$ 2,000
Laboratory Supplies	<u>9,300</u>
Total	\$ 11,300

Contractual

Consultant services to design data tracking system	\$136,000
Audit (recipient's single audit)	<u>1,325</u>
Total	\$137,325

Other

Telephone	\$ 8,000
Postage	1,000
Printing and Reproduction	<u>\$ 2,200</u>
Total	\$ 11,200

Indirect Charges – \$152,304 x 25% **\$ 38,076**